Patent IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of Docket: 2832149.0001

HILDEBRANDT, James Confirmation No.: 1692

Serial No. 10/560,743 Group Art Unit: 2614

Filed: December 15, 2005 Examiner: Paul, Disler

For: HEADPHONES FOR 3D SOUND

AMENDMENT AND REQUEST FOR RECONSIDERATION

COMMISSIONER FOR PATENTS P.O. Box 1450 Alexandria, Virginia 22313-1450

Dear Sir:

This amendment and request for reconsideration is being filed in reply to the Office

Action mailed February 5, 2010.

Amendments to the claims are set forth on page 2 of this document.

Remarks are set forth on page 7 of this document.